

**PENGARUH PENERAPAN MEKANISME *CORPORATE GOVERNANCE*,
UKURAN PERUSAHAAN, DAN UKURAN KANTOR AKUNTAN PUBLIK
TERHADAP MANAJEMEN LABA**

(Studi Empiris pada Perusahaan Perbankan yang Terdaftar di BEI

Tahun 2008-2010)

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ABSTRAK

Penelitian ini dilakukan untuk mempelajari secara empiris pengaruh dari mekanisme *corporate governance* (proporsi dewan komisaris independen, ukuran dewan komisaris, ukuran komite audit, dan frekuensi rapat komite audit), ukuran perusahaan, dan ukuran Kantor Akuntan Publik (KAP) terhadap manajemen laba. Penelitian ini dilakukan berdasarkan fenomena mengenai manajemen laba dan inkonsistensi hasil-hasil penelitian sebelumnya mengenai manajemen laba.

Sampel penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) dalam periode 2008-2010. Pengambilan sampel dilakukan dengan teknik *purposive sampling*. Metode analisis yang digunakan adalah metode analisis regresi berganda.

Hasil dari penelitian ini menunjukkan bahwa ukuran komite audit dan ukuran perusahaan mempunyai pengaruh positif terhadap manajemen laba. Ukuran Kantor Akuntan Publik mempunyai pengaruh negatif terhadap manajemen laba. Sedangkan proporsi dewan komisaris independen, ukuran dewan komisaris, dan frekuensi rapat komite audit tidak berpengaruh terhadap manajemen laba.

Kata Kunci: *corporate governance*, manajemen laba, proporsi dewan komisaris independen, ukuran dewan komisaris, ukuran komite audit, frekuensi rapat komite audit, ukuran perusahaan, ukuran Kantor Akuntan Publik.

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***THE EFFECT OF CORPORATE GOVERNANCE MECHANISM, COMPANY
SIZE, AND EXTERNAL AUDITOR COMPANY SIZE ON EARNINGS
MANAGEMENT (Empirical Study on banking companies listed in Indonesia
Stock Exchange 2008-2010)***

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ABSTRACT

The purpose of this research is to study empirically the effect of corporate governance mechanism (the proportion of independent board commissioner, board commissioner size, audit committee size, and the frequency of audit committee meetings), firm size, and the size of the Public Accounting Firm (KAP) on earnings management. This research was conducted based on the phenomenon of earnings management and the inconsistency of previous research results regarding earnings management.

The sample of this research is banking companies listed in Indonesia Stock Exchange (BEI) in the period 2008-2010. The sample is selected by using the purposive sampling method. Multiple regression is the analysis method used in this research.

The results of this research showed that audit committee size and firm size have positive effects on earnings management. Size of the Public Accounting Firm (KAP) size has a negative effect on earnings management. While the proportion of independent board commissioner, board commissioner size, and the frequency of audit committee meetings do not have effects on earnings management.

Keywords: corporate governance, earnings management, proportion of the independent board commissioner, size of board commissioner, size of audit committee, audit committee meeting frequency, company size, external auditor company size.

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